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FINANCE DEPARTMENT

NOTIFICATION

The 30th September, 2023

S.R.O. No.681/2023 — In exercise of the powers conferred under sub-section (5) of Section 15 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, notifies the following supplies under the said sub-section, namely:—

- (i) Supply of online money gaming;
- (ii) Supply of online gaming, other than online money gaming; and
- (iii) Supply of actionable claims in casinos.

2.This notification shall come into force on the 1st day of October, 2023.

[No. 27434—FIN-CT1-TAX-0005/2023]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government